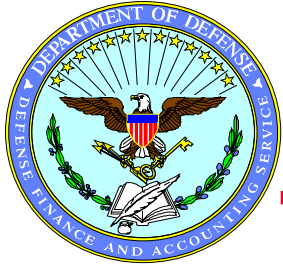


BUDGET CLEARING ACCOUNTS FIELD PROCESS

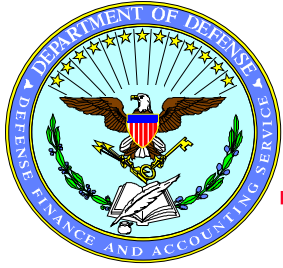
Todd Hoyt
General Systems Division

July 19-20, 1999



Overview

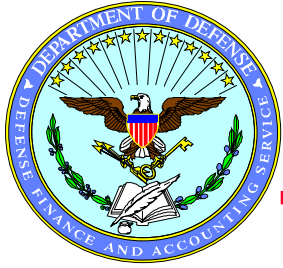
- Types of Clearing Accounts
- Source of Data
- Field Processes
- Current Actual Balances as of May 1999



Budget Clearing Accounts

Types of Clearing Accounts

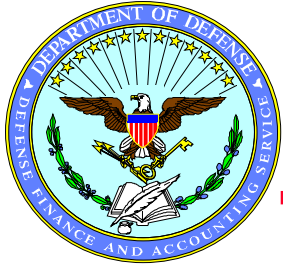
- 57 F 3875 For Use Where Reasonable Presumption Exists They will be Credited to a Receipt, Appropriation or Fund Account of the US Government
- 57 F 3880 Unavailable Check Cancellation and Overpayment
- 57 F 3885 Interfund



Budget Clearing Accounts

Source of Data

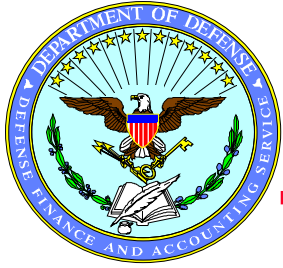
- Account 57 F 3875 Receives Data from
 - Payment Systems
 - Personnel Systems
 - Cash Collection Vouchers
- Account 57 F 3880 Receives Data from
 - Treasury
- Account 57 F 3885 Receives Data from
 - Interfund Systems



Budget Clearing Accounts

Field Process

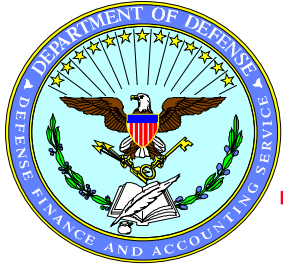
- Procedural Information Previously Provided to OPLOCs by DFAS-DE and Resent July 6, 1999
- Documents Sent
 - DFAS-DE 7040.1-M Chapter 6, Task 32
 - DFAS-DE 7010.1-R Extract Chapter 27-para 53
 - Interfund Processes



Budget Clearing Accounts

Field Process (continued)

- Summary of Documents
 - Branches Required to Post Deposit Fund Transaction
 - Disbursing Division Maintains Subsidiary Ledger Detailing Individual Entries that Make up Balance of Deposit Fund (57 F 3880 and 57 F 3875)
 - All Other Deposit Funds are Maintained by Appropriate Branches
 - Each Entry Must be Supported by Case Files
 - Reconcile Detail Records to Subsidiary Ledger Balances and the Open Document Listing and Allotment Ledger



Budget Clearing Accounts

Field Process- Summary of Documents (continued)

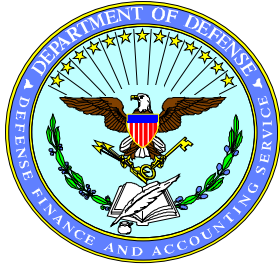
- Reconcile Deposit Fund Control Ledger Balances with Amounts Reported in the RCS: HAF-ACF(M) 7113
- Accounts Must be Reported on an Aging Schedule on an Excel Spreadsheet Format
- Accounts Must be Reported at Both the Account (e.g. 57 F 3875) and Fund Limit Level (e.g. 8900)
- Age Each Open Deposit Fund Account 0-90, 91-180, 181-1YR, Over 1 YR
- Accounts Will be Posted on Spreadsheet According to Use and Account Symbol



Budget Clearing Accounts

Field Process- Summary of Documents (continued)

- Prepare Analysis for Treasury Index (TI) 57 of those Aged Items More Than 90 Days
 - Include Purpose/Reason and What Action is Being Taken to Clear Items
 - Forward all Aging Schedules and Analysis to DFAS-DE/ADAAC by Electronic mail by 10th Workday Following End of Month
 - Usages Exempt from 90 Days Requirement
 - 57 F 3875.00AG - Agriculture and Grazing
 - 000* - Proceeds from Sale of Lumber and Timber
 - 0300-0700 - Cross Disbursing Chargebacks



Budget Clearing Accounts

Field Process- Summary of Documents (continued)

- Usages Exempt from 90 Days Requirement (continued)
 - 8900 - Recyclable Materials
 - DRMO - Defense Reutilization and Marketing
 - Office Sales
 - 57 F 3885 - Interfund
- Usage Exemptions Pending HQ Approval
 - 57 F 3875.ROY* - Proceeds from Royalty Income
 - CDA* - Proceeds from Cooperative and Development Agreement
 - 57 F 3875 - BRAC



Budget Clearing Accounts Field Process

- **Current Actual Balances - as of May 31, 1999**

<u>Account</u>	<u>Total</u>	<u>Over 90 Days*</u>
57 F 3875	\$43,446,202	\$2,171,540
57 F 3880	\$1,225,000	\$593,901
57 F 3885	\$19,394,231	

*** Amount Excludes Exempt Usages**



Budget Clearing Accounts Field Process

Usages Exempt

As of May 31, 1999

57 F 3875.00AG	Agriculture and Grazing	521,249
.000*	Lumber & Timber	0
.0300-0700	Cross Disbursing ChargeBacks	(152,883)
.8900	Recyclable Materials	4,745,565
.DRM0	Defense Reutilization & Marketing	13,669,752

Usages Pending Exemptions from HQ

.ROY*	Proceeds from Royalty Inc	45,718
.CDA*	Proceeds from Cooperative & Development Agreement	373,541
	BRAC - Amounts in DRMO or True Suspense	



Budget Clearing Accounts Field Process

As of May 31, 1999

	<u>Collections</u>	<u>Disbursements</u>	<u>Net</u>
57 F 3875	149,970,445	(106,524,242)	43,446,203
57 F 3880	1,277,635	(52,369)	1,225,266
57 F 3885	71,937	(19,466,169)	(19,394,231)



Budget Clearing Accounts Departmental Process & Impact On FBWT

Steve Benson
DFAS-DE/ADAA
July 20, 1999



Budget Clearing Accounts Departmental Process & Impact

- Three Major Functions:
 - Reconcile Monthly BCA Spreadsheet to Base Reported Cum Balances
 - Monitor Aging
 - Reconcile to Treasury Trial Balance
 - Includes Departmental 'In-Float'
 - Base Cumulative Balances
 - Undistributed Analysis (Not in SOF Database)
 - Manual Operation in Departmental MAFR



Budget Clearing Accounts Departmental Process & Impact

- Treasury Trial Balance, A/O May 1999:
 - 57 F 3875 - \$40.3M
 - 57 F 3880 - \$2.7M
 - 57 F 3885 - \$31.4M
- Impact On FBWT: Must Factor in Usage/Aging
 - None for Exempted (Used as a Valid Appn)
 - Limited for Those Not Aged
 - Some Appn Under or Overstated for Those Aged



Budget Clearing Accounts Departmental Process & Impact

- Balances Expected, Even at Year-End
 - Exempted Usage's
 - Current Entries of Valid Usage's
- Raises Issue of Year-End Guidance
 - Bring Accounts to Zero
 - Allocate to AF Funds
 - Allocate Current Month Chargebacks to Army or Navy
 - We Need Your Help - Policy/Guidance in Conflict



ON-LINE PAYMENT & COLLECTION SYSTEM

Chas Topkis

Program Management Office for
Centralized Disbursing

July 19-20, 1999



Overview

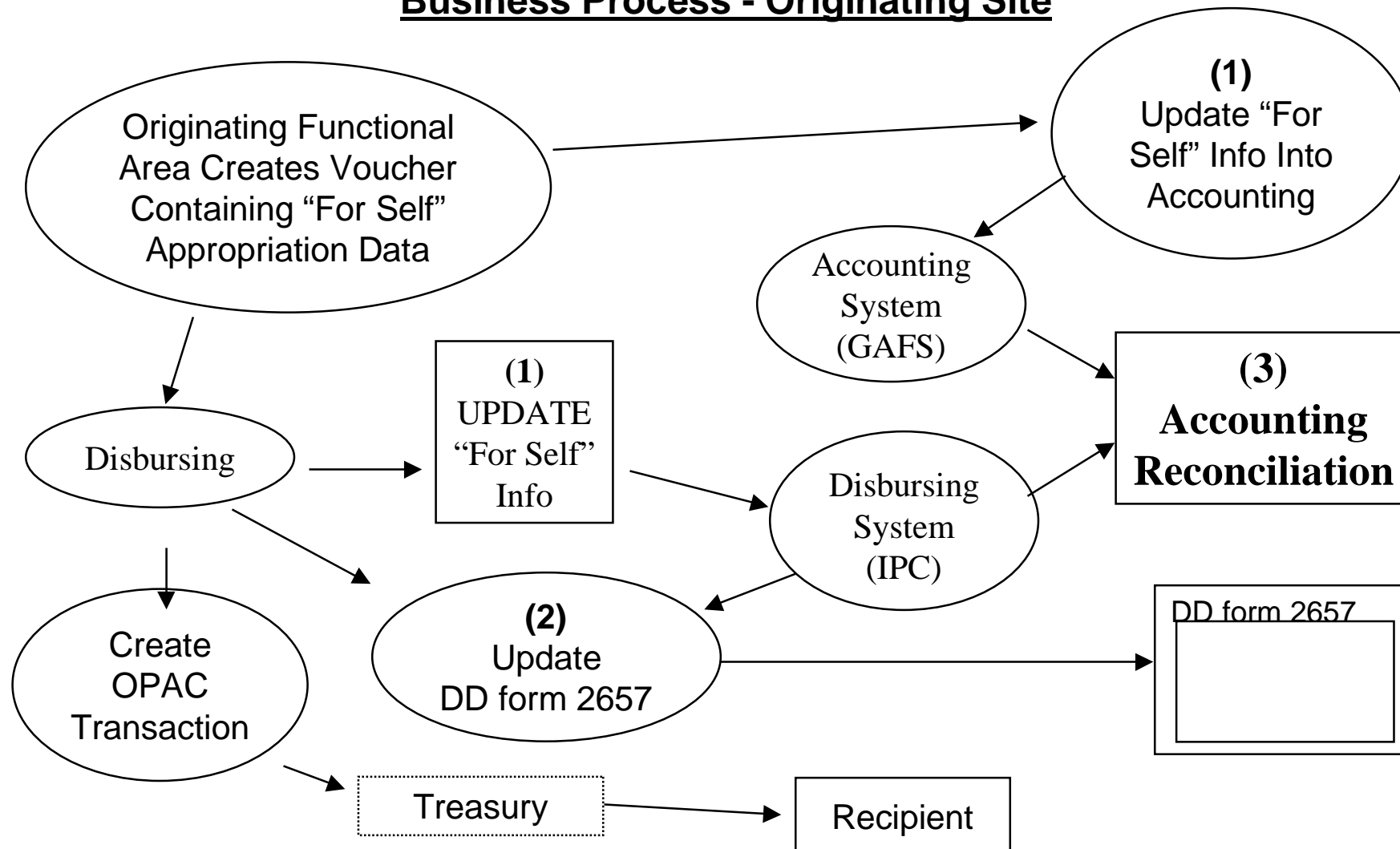
On-line Payment & Collection System

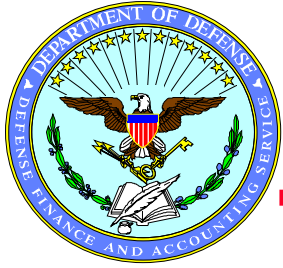
- Business Process - Originating Site
- Business Process - Receiving Site



On-Line Payment and Collection (OPAC)

Business Process - Originating Site

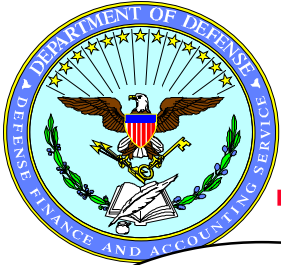




On-Line Payment and Collection (OPAC) (continued)

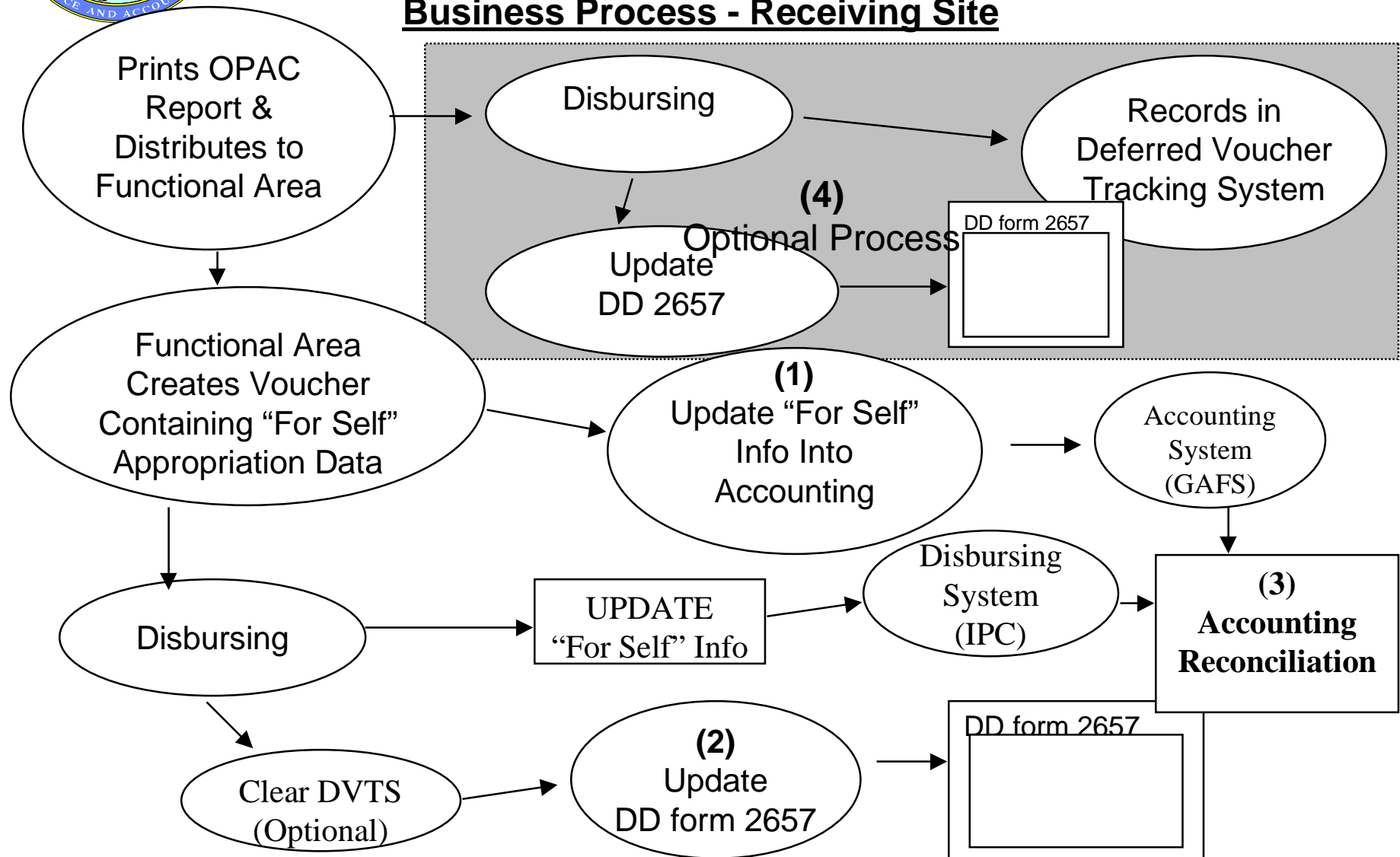
Business Process - Originating Site

- Important Points Concerning This Process
 - Originating Site Executes “Self Only” Portion of This Transaction (1)
 - Information Entered on Daily DD 2657 Flows Into Monthly SF 1219 (2)
 - Disbursing and Accounting Systems are Reconciled Daily (3)



On-Line Payment and Collection (OPAC)

Business Process - Receiving Site





On-Line Payment and Collection (OPAC) (continued)

Business Process - Receiving Site

- Important Points Concerning This Process
 - Originating Site Executes “Self Only” Portion of This Transaction (1)
 - Information Entered on Daily DD 2657 Flows Into Monthly SF 1219 (2)
 - Disbursing and Accounting Systems are Reconciled Daily (3)
 - DVTS Helpful In Managing OPAC
 - Ensures OPAC Reported as Deferred Voucher Until Process Through Accounting (4)